

KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2021

(Unit : Baht)

	<i>Note</i>	Consolidated financial statements		Separate financial statements	
		September 30, 2021	December 31, 2020	September 30, 2021	December 31, 2020
		<i>(Unaudited but reviewed only)</i>	<i>(Audited)</i>	<i>(Unaudited but reviewed only)</i>	<i>(Audited)</i>
Assets					
Current assets					
Cash and cash equivalents	5	23,832,845.08	27,279,463.70	23,623,500.04	27,186,866.56
Trade and other current receivables	6	104,141,708.27	101,505,442.67	103,804,768.77	101,303,943.70
Short-term loans to related parties	25	-	-	5,905,343.21	7,800,000.00
Inventories	7	179,736,578.11	169,691,977.53	179,843,285.38	169,960,487.44
Other current financial assets	8	-	19,968,699.52	-	19,968,699.52
Total current assets		307,711,131.46	318,445,583.42	313,176,897.40	326,219,997.22
Non-current assets					
Restricted bank deposit		1,118,294.16	1,470,545.92	1,118,294.16	1,470,545.92
Other current financial assets	9	31,631,099.24	95,511,075.67	31,631,099.24	95,511,075.67
Investment in subsidiaries	10	-	-	-	-
Property, plant and equipment	11	272,282,578.93	170,007,627.48	271,342,817.17	168,798,085.71
Right-of-use assets	12	15,826,282.69	19,074,800.02	23,701,837.79	29,394,492.86
Other intangible assets	13	2,750,346.26	2,026,393.26	2,634,674.04	1,895,762.92
Deferred tax assets	14	9,553,032.84	7,564,391.34	8,437,854.30	7,564,391.34
Other non-current assets		1,344,011.01	433,923.82	1,344,011.01	433,923.82
Total non-current assets		334,505,645.13	296,088,757.51	340,210,587.71	305,068,278.24
Total assets		642,216,776.59	614,534,340.93	653,387,485.11	631,288,275.46

Notes to financial statements are parts of these financial statements.

SignDirectors

(Mr.Boonsak Kiatjaroonlert Mr.Kiattichai Song-In)

KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT SEPTEMBER 30, 2021

(Unit : Baht)

	Note	Consolidated financial statements		Separate financial statements	
		September 30, 2021	December 31, 2020	September 30, 2021	December 31, 2020
		(Unaudited but reviewed only)	(Audited)	(Unaudited but reviewed only)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	15	42,991,627.12	27,023,783.10	43,208,543.83	27,237,742.42
Current portion of long-term loans from financial institutions	16	15,078,100.14	11,087,761.07	15,078,100.14	11,087,761.07
Current portion of lease liabilities	17	3,712,738.17	3,797,785.86	7,025,976.96	7,007,261.28
Current provisions for employee benefits	18	638,095.99	638,095.99	638,095.99	638,095.99
Accrued corporate income tax		3,034,791.94	6,711,532.67	3,034,791.94	6,711,532.67
Total current liabilities		65,455,353.36	49,258,958.69	68,985,508.86	52,682,393.43
Non-current liabilities					
Long-term loans from financial institutions	16	50,835,991.82	35,191,723.64	50,835,991.82	35,191,723.64
Lease liabilities	17	14,013,479.11	16,790,000.60	18,954,499.36	24,229,080.84
Non - current provisions for employee benefit	18	15,941,718.73	14,313,654.01	15,941,718.73	14,313,654.01
Total non-current liabilities		80,791,189.66	66,295,378.25	85,732,209.91	73,734,458.49
Total liabilities		146,246,543.02	115,554,336.94	154,717,718.77	126,416,851.92

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SignDirectors

(Mr.Boonsak Kiatjaroonlert Mr.Kiattichai Song-In)

KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
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Liabilities and shareholders' equity (Cont'd)				
Shareholders' equity				
Share capital				
Authorized share capital				
430,000,000 ordinary shares of baht 0.50 each	215,000,000.00	215,000,000.00	215,000,000.00	215,000,000.00
Issued and paid-up share capital				
430,000,000 ordinary shares of baht 0.50 each	215,000,000.00	215,000,000.00	215,000,000.00	215,000,000.00
Premium on ordinary shares	519,692,804.13	519,692,804.13	519,692,804.13	519,692,804.13
Difference from restructuring	-	-	(455,663,044.80)	(455,663,044.80)
Deficit on business combination under				
common control	(460,919,363.96)	(460,919,363.96)	-	-
Surplus on share-based payment	17,673,982.80	17,673,982.80	17,673,982.80	17,673,982.80
Retained earnings				
Appropriated				
Legal reserve	18,700,000.00	18,700,000.00	18,700,000.00	18,700,000.00
Unappropriated	185,822,810.60	188,501,418.63	183,266,024.21	189,136,519.02
Other components of shareholders' equity	-	331,162.39	-	331,162.39
Total shareholders' equity	495,970,233.57	498,980,003.99	498,669,766.34	504,871,423.54
Total liabilities and shareholders' equity	642,216,776.59	614,534,340.93	653,387,485.11	631,288,275.46

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SignDirectors
 (Mr.Boonsak Kiatjaroonlert Mr.Kiattichai Song-In)